

Title 3 Revenue and Finance

3.12 Occupancy Tax

3.12.010 Definitions

3.12.020 Imposition and rate

3.12.040 Exemptions

3.12.050 Collection by vendor

3.12.060 Display of notice

3.12.070 Payment

3.12.080 Collection

3.12.090 Assignment of proceeds

3.12.100 Examination of books and records

3.12.110 Registers required

3.12.120 Collection of delinquent taxes

3.12.130 Penalty for violations

3.12.140 Use of funds

3.12.150 Rules and regulations

3.12.010 Definitions

Except where the context otherwise requires, the definitions in this section govern the construction of this chapter.

A. "Airport facilities" means an airport or airports of the county which it acquires, operates and maintains pursuant to the Municipal Airports Act (chapter 496 of NRS), and all laws amendatory thereof and supplemental thereto.

B. "Combined facilities" mean both airport facilities and recreational facilities as herein defined.

C. "County" means the county of Douglas, in the state of Nevada.

D. "Douglas County Lodgers Tax Law" means chapter 639 of the 1969 Statutes of Nevada and as the same may hereafter be amended from time to time.

E. "Governing body" means the board of county commissioners of Douglas County.

F. "Occupancy tax" means the tax on lodging authorized by this Douglas County Lodgers Tax Law.

G. "Recreational facilities" means beach facilities, wharves, docking accommodations, marinas, jetties, breakwaters, shelters, other boating facilities, playgrounds, swimming pools, golf courses, tennis courts, squash courts, other courts, ball fields, other athletic fields, tracks, racecourses, playgrounds, parks, including without limitation, graded, regraded, graveled, surfaced, drained, cultivated and otherwise improved sites therefore, greenhouses, bandstand and orchestra facilities, golf house facilities, club houses, horseshoe pits, ball fields, swings, slides, other playground equipment, stadiums, field houses, rinks, gymnasiums, appurtenant shower, locker and other bathhouse facilities, amusement halls, dance halls, auditoriums, arenas, theaters, concert halls, museums, exposition buildings, aviaries, aquariums, zoological gardens, biological gardens and vivariums (or any combination thereof) of the county.

H. "Rent" means the consideration received by a vendor in money, credits, property or other consideration valued in money for lodgings subject to an occupancy tax authorized in this chapter.

I. "Taxable premises" means a hotel, apartment, apartment hotel, apartment house, lodge, lodging house, rooming house, guest house, motor hotel, guest ranch, ranch resort, guest resort, mobile home, motor court, auto court, auto camp, trailer court, trailer camp, trailer park, tourist camp, cabin or other premises used for lodging.

J. "Vendee" means an individual to whom lodgings are furnished in the exercise of the taxable service of lodging.

K. "Vendor" means a person furnishing lodgings in the exercise of the taxable service of lodging. (Ord. 170 §1, 1969)

Top

3.12.020 Imposition and rate

A. There is fixed and imposed an occupancy tax on every vendor operating a rental business within the county in the amount of seven percent of the amount of gross income derived from room rentals received by such vendor from the renting of rooms within the corporate limits of the county. The amount of tax in excess of five percent must be used exclusively for advertising, publicizing and promoting the recreational facilities for the attraction of tourists and vacationers to the county. This occupancy tax is in addition to any license tax, transient lodging rental tax, fee or charge fixed and imposed by any other ordinance of the county.

B. There is fixed and imposed an occupancy tax on every vendor operating a rental business within the East Fork Township of the county in the amount of one percent of the amount of gross income derived from room rentals received by such vendor from the renting of rooms within the boundaries of East Fork Township. As used in this subsection, "East Fork Township" is the portion of the county lying outside the Tahoe Township as the boundary between the two townships existed on July 1, 1997. The tax fixed and imposed pursuant to this subsection must be used exclusively for advertising, publicizing and promoting tourism and recreational facilities as provided in section 28 of the Douglas County Lodgers Tax Law, being chapter 639, Statutes of Nevada 1969, as last amended by sections 32 and 33 of the Tahoe-Douglas Visitor's Authority Act, being chapter 496, Statutes of Nevada 1997. The occupancy tax fixed and imposed pursuant to this subsection is in addition to any license tax, transient lodging rental tax, fee or charge fixed and imposed by any other ordinance of the county. (Ord. 833, 1998; Ord. 473 §1, 1987; Ord. 170 §2, 1969)

Top

3.12.040 Exemptions

The occupancy tax imposed by this chapter shall not apply:

A. If a vendee:

1. Has been a permanent resident of the taxable premises for a period of at least twenty-eight consecutive days, or

2. Enters into or has entered into a written agreement for lodgings at the taxable premises for a period of at least twenty-eight consecutive days;

B. If the rent paid by a vendee is less than two dollars a day;

C. To lodging accommodations and religious, charitable, educational or philanthropic institutions, including without limitation such accommodations at summer camps operated by such institutions, when those lodging accommodations are directly related to the religious, charitable, educational or philanthropic purposes of those institutions;

D. To clinics, hospitals or other medical facilities;

E. To privately owned and operated convalescent homes or homes for the aged, infirm, indigent or chronically ill;

F. To lodgings at institutions of the federal government, the state, the county or any public body; or

G. The rental of any lodgings by an employee of the Federal Government, the state or a political subdivision of the state, if the transaction is conducted directly with the governmental entity pursuant to a governmental credit card or a contract purchase order or similar document executed or authorized by an appropriate official of the governmental entity; or

H. To all or any combination of events or conditions provided in paragraphs A to H inclusive. (Ord. 1032; 2003; Ord. 886, 1999; Ord. 833, 1998; Ord. 170 §4, 1969)

Top

3.12.050 Collection by vendor

Each vendor shall add the amount of the occupancy tax to the amount of the room rentals due and shall collect the tax and rentals from each vendee and act as trustee therefore. The amount of the tax shall be displayed separately from the price of the accommodation or room on the guest registration card or other proof of guest registration. (Ord. 170 §5, 1969)

Top

3.12.060 Display of notice

Each vendor shall prominently display in each room or suite of rooms leased as a unit, or at the vendor's option, in a lobby at or in the immediate vicinity of the registration desk for the business, a sign reading substantially as follows:

NOTICE

For each rental of less than 28 days, this business is required by law to collect a 9% room tax.

The Management

(Ord. 170 §6, 1969)

Top

3.12.070 Payment

Occupancy taxes shall become due and payable to the county clerk on the first day of each month next succeeding the calendar month or fraction thereof during which the occupancy taxes are accrued, and shall become delinquent if not paid on or before the last day of the same month. Alternatively, if a vendor has 3 or fewer units and is in good standing with

Douglas County with no delinquencies within the past twelve months, the vendor may request to report and pay taxes quarterly. If the request is approved, occupancy taxes shall become due and payable to the county clerk on the first day of each month succeeding the calendar quarter or fraction during which the occupancy taxes are accrued and shall become delinquent if not paid on or before the last day of the same month. (Ord. 1133, 2005; Ord. 170 §7, 1969)

Top

3.12.080 Collection

The board of county commissioners of Douglas County shall collect the proceeds of the occupancy tax provided for in this chapter and receive, control, invest and order the lawful expenditure of funds pertaining thereto, and enforce by all appropriate and lawful means the provisions of this chapter. (Ord. 170 §8, 1969)

Top

3.12.090 Assignment of proceeds

All proceeds of the occupancy tax fixed and imposed by this chapter are assigned to Douglas County in accordance with, under the authority of, and for the purposes and to the full extent of the Douglas County Lodgers Tax Law. (Ord. 170 §9, 1969)

Top

3.12.100 Examination of books and records

The board of county commissioners or their authorized agent may examine and audit the books, papers and records of any person operating a rental business within the county and make investigations in connection therewith. (Ord. 170 §10, 1969)

Top

3.12.110 Registers required

Every vendor shall keep a register of all persons occupying rooms in their respective rental business. (Ord. 170 §11, 1969)

Top

3.12.120 Collection of delinquent taxes

A. To secure collection of delinquent taxes under the provisions of this chapter it is provided that:

1. The payment of the occupancy tax pertaining to any lodgings is secured by a lien on the real property at the taxable premises where the lodgings are located;
2. Any such lien securing the payment of a delinquent occupancy tax may be enforced in the same manner as liens for general (ad valorem) taxes on real property; and
3. A vendor is liable for the payment of the proceeds of any occupancy tax which pertains to the vendor's taxable premises and which the vendor failed to remit to the county, due to his failure to collect the tax or otherwise.

B. If any vendor fails to collect or remit to the county any of the taxes provided for in this chapter, a penalty of ten percent of the amount which was not duly remitted to the county, but in an amount not less than ten dollars, shall be imposed and collected for each calendar month or fraction thereof said occupancy taxes are delinquent.

C. The county may bring an action in law or equity in the district court for the collection of any amounts due, including without limitation penalties thereon, interest on the unpaid principal at a rate of one percent a month, the costs of collection and reasonable attorneys' fees incurred in connection therewith, except for any tax being collected by the enforcement of a lien pursuant to subsection A. (Ord. 170 §12, 1969)

Top

3.12.130 Penalty for violations

Any person failing to comply with or violating any provisions of this chapter is guilty of a misdemeanor. (Ord. 645; Ord. 170 §13, 1969)

Top

3.12.140 Use of funds

The board of county commissioners may use the proceeds of the occupancy tax, if any, at any time or from time to time as the commissioners may determine, but subject to any contractual limitations pertaining to such tax proceeds, to defray costs of:

A. The collection and other administration of the occupancy tax;

B. The planning, establishment, acquisition, improvement, equipment, repair, operation and maintenance (or any combination thereof) of:

1. County airport facilities; or
2. County recreational facilities; or
3. Combined facilities;

C. The acquisition, improvement, repair, operation, maintenance and disposal (or any combination thereof) of property for such airport facilities, such recreational facilities, or such combined facilities, or facilities appurtenant or incidental thereto including without limitation, sites, buildings, fixtures, other structures, other improvements and equipment therefore;

D. Reasonably advertising, publicizing and promoting the recreational facilities for the attraction of tourists and vacationers to the county; or

E. All or any combination of the foregoing purposes or transactions stated in this section. (Ord. 170 §14, 1969)

Top

3.12.150 Rules and regulations

The board of county commissioners is authorized and empowered to prescribe, adopt and enforce rules and regulations relating to the administration and enforcement of this chapter. (Ord. 170 §15, 1969)

Top